

APPENDIX B

APPENDIX "B"

LISTING OF DOCUMENTS CONSIDERED BY BRUCE G. DUBINSKY, MST, CPA, CVA, CFE, CFF, MAFF

I have considered the pleadings in this case, as well as documents and other information produced by the parties to this case and gathered during my research. Accordingly, my report contains various footnote references and discussion of documents specifically relied upon by me in issuing my expert opinions in this case. The documents cited in my report and the following documents were considered by me in issuing my expert opinions in this report. Documents identified / named below are to be considered inclusive of any and all exhibits to the particular document.

DOCUMENTS

ARTICLES	
1.	Acquisition for the Purchase of Certain Assets of Bernard L. Madoff Investment Securities LLC by Surge Trading Inc. Closing Volume (April 23, 2010).
2.	Alex Altman, <i>A Brief History of Ponzi Schemes</i> , Time (Dec. 15, 2008) http://www.time.com/time/business/article/0,8599,1866680,00.html .
3.	Bala Arshanapalli, Frank Fabozzi, Lorne N. Switzer, Guillaume Gosselin, <i>New Evidence on the MarketImpact of Convertible Bond Issues in the U.S</i> (Jan. 2004).
4.	Frank J. Fabozzi, Jinlin Liu, & Lorne N. Switzer, <i>Market Efficiency & Returns from Convertible Bond Hedging & Arbitrage Strategies</i> , The J. of Alternative Investments (Winter 2009).
5.	Jacob Bunge, <i>Trading Firm, Built on Madoff Platform, Closes Doors</i> , Wall St. J. (Oct. 7, 2011) http://online.wsj.com/article/SB10001424052970203388804576617230200603402.html .
6.	Michael Ocrant, <i>Madoff Tops Charts; Skeptics Ask How at 1, 89 MAR/Hedge</i> , May 2001.
7.	PR Newswire, <i>Press Release Irving H. Picard – Trustee Announces Winning Bid of Up to \$25.5 Million for Madoff Market Maker Business</i> (April 27, 2009) http://www.prnewswire.com/news-releases/trustee-announces-winning-bid-of-up-to-255-million-for-madoff-market-maker-business-61997332.html .

BOOKS

8.	Association of Certified Fraud Examiners, Fraud Examiners Manual (Association of Certified Fraud Examiners 2009).
9.	Banking and Finance Terminology (4 th Ed. 1999).

Expert Report of Bruce G. Dubinsky

Appendix "B"

Page 2 of 10

BOOKS

10.	David Cushin, The Transaction Cost Challenge: A Comprehensive Guide for Institutional Equity Investors & Traders (ITG Inc. 1999).
11.	Encyclopedia of Fraud (3 rd Ed. 2007).
12.	Frank J. Fabozzi, The Handbook of Fixed Income Securities (7th Ed. 2005).
13.	Henry Campbell Black, Black's Law Dictionary (West Publishing abridged 8th ed. 2005).
14.	Jay E. Fishman, Shannon P. Pratt, & William J. Morrison, Standards of Value, Theory and Applications (J. Wiley & Sons, Inc. 2007).
15.	Michael Simmons, Securities Operations; A Guide to Trade and Position Management (John Wiley & Sons, Ltd, 2002).
16.	Shannon P. Pratt, Robert F. Reilly, & Robert P. Schweihs, Valuing a Business 311 (McGraw-Hill 4th ed. 2000).
17.	Steven L. Skalak, Thomas W. Golden, Mona M. Clayton & Jessica S. Pill, A Guide to Forensic Accounting Investigation (John Wiley & Sons 2nd ed. 2011).

STATUTES

18.	11 U.S.C. § 101(32) (2011).
19.	11 U.S.C. § 548 (2010).
20.	11 U.S.C. § 548 (a)(1)(B)(1) (2010).
21.	11 U.S.C. § 548(a)(1)(B)(2) (2010).
22.	11 U.S.C. § 548(a)(1)(B)(III) (2010).
23.	17 C.F.R. § 210.2-01(b)(c).
24.	17 C.F.R. § 240.17(a)-5(f)(3).
25.	8 NYCRR§ 29.10a(5)
26.	Code of Professional Conduct, ET § 101 (Am. Inst. of Certified Pub. Accountants 1988)
27.	Professional Standards, Auditing Section 220.03.
28.	Fed. R. Bankr. P. 9037.
29.	Investment Advisers Act § 203(b)(3).
30.	Investment Advisers Act Rule §§ 203-1 & 203(b).
31.	SEC Rule 17a-5, 17 C.F.R. 240.17a5.
32.	The Securities Exchange Act of 1934, 15 U.S.C. § 80-b-3 (2010); [44 FR 21008, Apr. 9, 1979].
33.	The Securities Exchange Act of 1934 § 17A(c), 15 U.S.C. §78 (2010).
34.	The Securities Exchange Act of 1934 15 U.S.C. § 13 (d)(1) (2018).
35.	SIPA 15 U.S.C.78fff-3.
	Treas. Reg. § 20.2031-1b; Rev. Rul. 59-60, 1959-1 C.B. 41.

ONLINE RESOURCES

36.	<i>CFA Glossary</i> , CFA Institute, http://www.cfainstitute.org/about/investor/cfaglossary/Pages/index.aspx .
37.	<i>Code of Ethics</i> , ACFE, http://www.acfe.com/code-of-ethics.aspx .
38.	<i>Company Information</i> , Bernard L. Madoff Investment Securities, (Apr. 2001) http://www.madoff.com/letters/mvl.asp?home=1 .

Expert Report of Bruce G. Dubinsky

Appendix "B"

Page 3 of 10

ONLINE RESOURCES

39.	<i>Company Information</i> , Bernard L. Madoff Investment Securities, (Dec. 2001) http://www.madoff.com/letters/mvl.asp?home=1 .
40.	<i>Company Information</i> , Bernard L. Madoff Investment Securities, (Jan. 2002) http://www.madoff.com/letters/mvl.asp?home=1 .
41.	<i>Company Information</i> , Bernard L. Madoff Investment Securities, (July 2000) http://www.madoff.com/letters/mvl.asp?home=1 .
42.	<i>Company Information</i> , Bernard L. Madoff Investment Securities, (July 2000) http://www.madoff.com/letters/mvl.asp?home=1 .
43.	<i>Company Information</i> , Bernard L. Madoff Investment Securities, (February 1998) http://www.madoff.com/letters/mvl.asp?home=1 .
44.	<i>Company Information</i> , Bernard L. Madoff Investment Securities, (June 1998) http://www.madoff.com/letters/mvl.asp?home=1 .
45.	<i>Company Information</i> , Bernard L. Madoff Investment Securities, (June 2000) http://www.madoff.com/letters/mvl.asp?home=1 .
46.	<i>Company Information</i> , Bernard L. Madoff Investment Securities, (Mar. 2000) http://www.madoff.com/letters/mvl.asp?home=1 .
47.	<i>Company Information</i> , Bernard L. Madoff Investment Securities, (May 2006) http://www.madoff.com/letters/mvl.asp?home=1 .
48.	<i>Company Information</i> , Bernard L. Madoff Investment Securities, (Oct. 1997) http://www.madoff.com/letters/mvl.asp?home=1 .
49.	<i>Company Information</i> , Bernard L. Madoff Investment Securities, (Oct. 2000) http://www.madoff.com/letters/mvl.asp?home=1 .
50.	<i>Company Information</i> , Bernard L. Madoff Investment Securities, (Oct. 2005) http://www.madoff.com/letters/mvl.asp?home=1 .
51.	<i>FINRA Brokercheck Report for Bernard L. Madoff Investment Securities LLC</i> , http://www.brokercheck.finra.org/Search/SearchResults.aspx?SearchGroup=Firm&IndlText=&FirmText=Bernard+Madoff+Investment+Securities&PageNumber=1 .
52.	Frontline Transcript of Interview of Michael Bienes, available at http://www.pbs.org/wgbh/pages/frontline/madoff/interviews/bienes.html .
53.	Hedge Fund Research, Inc., www.hedgefundresearch.com .
54.	Hennessee Group LLC, http://www.hennessee.com .
55.	<i>Hewlett-Packard 2007 Proxy Statement</i> , http://media.corporate-ir.net/media_files/irol/71/71087/pdf/HP_2007Proxy.pdf .
56.	<i>Hewlett-Packard 2008 Proxy Statement</i> , http://media.corporate-ir.net/media_files/irol/71/71087/Proxy2008.pdf .
57.	International Glossary of Business Valuation Terms (June 8, 2001), http://www.nacva.com/association/a_bv_terms.asp .
58.	<i>Merck 2006 Annual Review – Corporate Information</i> , http://www.merck.com/finance/annualreport/ar2006/corporateInfo.html .
59.	<i>Merck 2007 Annual Review – Corporation Information</i> , http://www.merck.com/finance/annualreport/ar2007/other_corporate_info.html .
60.	Merriam Webster (September 20, 20120), http://www.merriam-webster.com/dictionary/fraud .
61.	<i>National Financial – The Fidelity Brokerage Organization</i> (Nov. 20, 2011), http://www.nationalfinancial.com/fbo.shtml .
62.	<i>Office of the Professions</i> , New York State Education Department (Nov. 20, 2011), http://www.nysesd.gov/coms/op001/opsc2a?profcd=07&plicno=017210&namecheck=HOR .

Expert Report of Bruce G. Dubinsky

Appendix "B"

Page 4 of 10

ONLINE RESOURCES

63.	<i>New York Stock Exchange Special Closings</i> , New York Stock Exchange, http://www.nyse.com/pdfs/presidents_closings.pdf .
64.	<i>Office of the Professions</i> , New York State Education Department (Nov. 20, 2011), http://www.nysesd.gov/coms/op001/opsc2a?profcd=07&plicno=017210&namecheck=HOR .
65.	<i>Pepsico 2006 Annual Report</i> , http://www.pepsico.com/Download/2006-Annual-English.pdf .
66.	<i>Pepsico 2007 Annual Report</i> , http://www.pepsico.com/Download/2007-Annual-English.pdf .
67.	<i>Schlumberger Ltd 2006 Annual Report</i> , http://media.corporate-ir.net/media_files/IROL/97/97513/SLB_2006_AR.pdf .
68.	<i>Schlumberger Ltd 2007 Proxy Statement</i> , http://library.corporate-ir.net/library/97/975/97513/items/281511/Proxy08.pdf .
69.	<i>Schtup</i> , Yiddish Dictionary Online, http://www.yiddishdictionaryonline.com .
70.	<i>Standard & Poor's Reports Index Returns</i> , Standard & Poor's, http://www.standardandpoors.com/indices/sp-100/en/us/?indexId=spusa-100-usduf--p-us-1-- .
71.	<i>Trade Execution: What Every Investor Should Know</i> , SEC, http://www.sec.gov/investor/pubs/tradexec.htm .
72.	<i>Transfer Agent</i> , United Technologies, http://utc.com/Investor+Relations/Transfer+Agent .
73.	<i>United Parcel Services Inc 2006 and 2007 Annual Reports</i> , http://www.investors.ups.com/phoenix.zhtml?c=62900&p=irol-reportsannual .
74.	<i>Wal-Mart 2006 Annual Report</i> , http://media.corporate-ir.net/media_files/irol/11/112761/ARs/2006_annual_report.pdf .
75.	<i>Wal-Mart 2007 Annual Report</i> , http://media.corporate-ir.net/media_files/irol/11/112761/ARs/2007_annual_report.pdf .

AGENCY RESOURCES

76.	AICPA, <i>Statement on Standards for Valuation Services</i> (June 2007).
77.	AICPA, <i>Professional Standards</i> , Auditing Section 220.03.
78.	AICPA, <i>The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern</i> , AU Section 341.
79.	FASB, <i>Accounting Standards Codification</i> 305-10-20 (2010).
80.	CBOE, <i>OEX & XEO: S&P 100 Index Options</i> , http://www.cboe.com/LearnCenter/pdf/OEX_12-05-01.pdf .
81.	FINRA Notice 95-26, <i>Conversion To T+3 Settlement, Reg. T, & SEC Rule 15c3-3(m), & Ex-Dividend Schedule</i> (Apr. 1995).
82.	FINRA SEA Rule 15c3-1, <i>Net Capital Requirements for Brokers or Dealers</i> , http://www.finra.org/web/groups/industry/@ip/@reg/@rules/documents/interpretationsfor/p037763.pdf .
83.	NASDAQ, <i>Stock Market Rules</i> , http://nasdaq.cchwallstreet.com .
84.	National Securities Clearing Corporation, <i>Rules & Procedures</i> (Sept. 4, 2012).
85.	New York State Accountancy Regulations, Title 8, Section 29.10a-5.
86.	NYSE, <i>NYSE Equities Membership</i> , http://usequities.nyx.com/membership/nyse-and-nyse-mkt-equities .
87.	Press Release, U.S. Attorney's Office, <i>Manhattan U.S. Attorney Announces Guilty Plea Of Another Employee Of Bernard L. Madoff Investment Securities LLC</i> (June 6, 2011).
88.	Schedule 13Gs Filed with the SEC between 1/01/1992 – 12/31/1993 for Bindley Western, Industries Inc. obtained from the SEC pursuant to a Freedom of Information Act Request.
89.	SEC, <i>Fast Answers Schedule 13D</i> , https://www.sec.gov/fast-answers/answersched13htm.html .
90.	SEC, <i>Frequently Asked Questions</i> , http://www.sec.gov/answers/ponzi.htm#PonziWhatIs .

Expert Report of Bruce G. Dubinsky

Appendix "B"

Page 5 of 10

AGENCY RESOURCES

91.	SEC, <i>Holding your Securities - Get The Facts</i> , http://www.sec.gov/investor/pubs/holdsec.htm .
92.	SEC, <i>Instructions to FORM X-17A-5</i> , http://www.sec.gov/about/forms/formx-17a-5_2a.pdf .
93.	SEC, <i>Key SEC Financial Responsibility Rules</i> , http://www.sec.gov/about/offices/oya/oya_market/key_rules.pdf .
94.	SEC, <i>Transfer Agents</i> , http://www.sec.gov/answers/transferagent.htm .
95.	The Depository Trust & Clearing Corp., <i>About DTCC: History</i> , http://www.dtcc.com/about/history/ .
96.	The Depository Trust & Clearing Corp., <i>About DTCC: National Securities Clearing Corporation</i> (Oct. 24, 2012) http://www.dtcc.com/about/subs/nscc.php .
97.	The Depository Trust & Clearing Corp., <i>An Introduction to DTCC Services & Capabilities</i> (Aug. 16, 2011) http://www.dtcc.com/downloads/about/Introduction_to_DTCC.pdf .
98.	The Depository Trust & Clearing Corp., <i>An Overview</i> , http://www.dtcc.com/downloads/about/Introduction_to_DTCC .
99.	The Depository Trust & Clearing Corp., <i>Following a Trade: A Guide to DTCC's Pivotal Roles in How Securities Change Hands</i> (Aug. 16, 2011) http://www.dtcc.com/downloads/about/Broker_to_Broker_Trade.pdf .
100.	The Depository Trust & Clearing Corp., <i>Products & Services Equities Clearance</i> , http://www.dtcc.com/downloads/about/Broker_to_Broker_Trade .
101.	The Depository Trust Corp., <i>Rules, By-Laws, & Organization Certificate of the Depository Trust Company</i> (June 2011) http://www.dtcc.com/legal/rules_proc/dtc_rules.pdf .
102.	The Options Clearing Corp., <i>Index Options Product Specifications</i> , http://www.optionsclearing.com/clearing/clearing-services/specifications-index-options.jsp .
103.	The Options Clearing Corp., <i>What is the OCC?</i> , http://www.theocc.com/about/corporate-information/what-is-occ.jsp .

OTHER RESOURCES

104.	Press Release, <i>Trustee Announces Winning Bid of Up to \$25.5 Million for Madoff Market Maker Business</i> (New York: Apr. 27, 2011) http://www.prnewswire.com/news-releases/trustee-announces-winning-bid-of-up-to-255-million-for-madoff-market-maker-business-61997332.html .
105.	<i>Prospectus</i> , Fidelity Spartan US Treasury Money Market Fund, U.S. Government Money Market Fund, Money Market Fund (June 29, 2005).

PLEADINGS AND COURT DOCUMENTS

106.	Acquisition for the Purchase of Certain Assets of Bernard L. Madoff Investment Securities LLC by Surge Trading Inc. Closing Volume, <i>In re Bernard L. Madoff</i> , No. 08-01789, (S.D.N.Y. Apr. 23, 2010) (Dkt. No. 139).
107.	<i>Armstrong v. Collins</i> , No. 01 Civ. 2437, 2010 U.S. Dist. LEXIS 28075 (S.D.N.Y. Mar. 24, 2010).
108.	<i>Bear Stearns Sec. Corp. v. Gredd (In re Manhattan Inv. Fund Ltd)</i> , 397 B.R. 1 (S.D.N.Y. 2007); aff'd 328 Fed. Appx. 709 (2d Cir. 2009).

Expert Report of Bruce G. Dubinsky

Appendix "B"

Page 6 of 10

**PLEADINGS AND
COURT DOCUMENTS**

109.	Brief for Trustee-Appellee Irving H. Picard, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , 10-2378-bk (L) (2d Cir. Sept. 20, 2010).
110.	Brief of Appellee SIPC, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , 10-2378-bk(L) (2d Cir. Sept. 20, 2010).
111.	Complaint for Preliminary & Permanent Injunctive & Other Equitable Relief, <i>SEC v. Avellino & Bienes</i> , No. 92-CV-08314 (JES) (S.D.N.Y. Nov. 25, 1992).
112.	Complaint, <i>Picard v. Avellino</i> , No. 10-05421 (BRL) (Bankr. S.D.N.Y. Dec. 10, 2010).
113.	Complaint, <i>Picard v. Bongiorno</i> , No. 10-04215 (BRL) (Bankr. S.D.N.Y. Nov. 12, 2010).
114.	Complaint, <i>Picard v. Bonventure</i> , No. 10-04214 (BRL) (Bankr. S.D.N.Y. Nov. 12, 2010).
115.	Complaint, <i>Picard v. Crupi</i> , No. 10-04216 (BRL) (Bankr. S.D.N.Y. Nov. 12, 2010).
116.	Complaint, <i>Picard v. Lipkin</i> , No. 08-01789 (BRL) (Bankr. S.D.N.Y. Nov. 11, 2010).
117.	Complaint, <i>Picard v. Madoff Technologies LLC</i> , No. 08-01789 (BRL) (Bankr. S.D.N.Y. Jul. 29, 2010).
118.	Complaint, <i>Picard v. O'Hara</i> , No. 10-04272 (BRL) (Bankr. S.D.N.Y. Nov. 19, 2010).
119.	Complaint, <i>Picard v. Peter B. Madoff, et al.</i> , Adv. Pro. No. 09-1503 (BRL) (Bankr. S.D.N.Y. Oct. 2, 2009).
120.	Complaint, <i>Picard v. Pitz</i> , No. 10-04213 (BRL) (Bankr. S.D.N.Y. Nov. 12, 2010).
121.	Complaint, <i>SEC v. Friehling</i> , 09 CV 2467 (S.D.N.Y. Mar. 18, 2009).
122.	Complaint, <i>SEC v. Madoff</i> , 08 CIV 10791 (S.D.N.Y. Dec. 11, 2008).
123.	Complaint, <i>SEC v. O'Hara</i> , 09 CV 9425 (S.D.N.Y. Nov. 13, 2009).
124.	Consent Consolidation Order, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y., Jun. 9, 2009).
125.	Cooperation Agreement, <i>United States v. Craig Kugel</i> No. S6 10 Cr. 228 (S.D.N.Y. June 5, 2012).
126.	Cooperation Agreement, <i>United States v. Enrica Cotellessa-Pitz</i> , S5 10 Cr. 228 (LTS) (S.D.N.Y. Dec. 15, 2011).
127.	Cooperation Agreement from Department of Justice, <i>United States v. Eric Lipkin</i> , S3 Cr. 228 (LTS) (S.D.N.Y. May 31, 2011).
128.	Decision Granting Order Upholding Trustee's Determination of Net Equity, etc., <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Mar. 1, 2010).
129.	Final Judgment of Permanent Injunction and Other Equitable Relief and Consent Against Avellino & Bienes, Frank J. Avellino and Michael S. Bienes, <i>SEC v. Avellino & Bienes</i> , No. 92-CV-08314 (JES) (S.D.N.Y. November 25, 1992).
130.	Government's Letter to the Court regarding I. Lipkin's anticipated guilty plea, <i>United States v. Irwin Lipkin</i> , S8 10 Cr. 228 (LTS) (S.D.N.Y. Sept. 11, 2012).
131.	Hearing Transcript, <i>United States v. Bernard L. Madoff</i> , 08 MJ 2735 (DC) (S.D.N.Y. Mar. 10, 2009).
132.	Indictment, <i>United States v. Bonventure</i> , S1 10 Cr. 228 (LTS) (S.D.N.Y.).
133.	Indictment, <i>United States v. O'Hara</i> , 10 CRIM 228 (S.D.N.Y. Mar. 17, 2010).
134.	Information, <i>United States v. Cotellessa-Pitz</i> , S5 10 Cr. 228 (S.D.N.Y. Dec. 11, 2011).
135.	Information, <i>United States v. Friehling</i> , S1 09 Cr. 700 (AKH) (S.D.N.Y. July 17, 2009).
136.	Information, <i>United States v. DiPascali</i> , No. 09-CR-764 (RJS) (S.D.N.Y. Aug. 11, 2009).
137.	Information, <i>United States v. David Kugel</i> , No. S4 10 Cr. 228 (LTS) (S.D.N.Y. Nov. 21, 2011).
138.	Information, <i>United States v. Craig Kugel</i> , No. S6 10 Cr. 228 (LTS) (S.D.N.Y. June 5, 2012).
139.	Information, <i>United States v. Eric Lipkin</i> , S3 10 Cr. 228 (LTS) (S.D.N.Y. June 6, 2011).
140.	Information, <i>United States v. Irwin Lipkin</i> , S9 10-CR-228 (LTS), (S.D.N.Y. Nov. 8, 2012).

Expert Report of Bruce G. Dubinsky**Appendix "B"****Page 7 of 10****PLEADINGS AND
COURT DOCUMENTS**

141.	Information, <i>United States v. Peter Madoff</i> , S7 10 Cr. 228 (LTS) (S.D.N.Y. June 29, 2012).
142.	Joseph Looby's Affidavit in Support of Net Equity, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Oct. 16, 2009).
143.	Madoff 302 Statements (December 16, 2008), redacted by Government.
144.	Minute Entry, <i>United States v. Eric Lipkin</i> , 10-CR-228 (LTS) (S.D.N.Y. Nov. 17, 2010).
145.	Minute Entry of Plea entered by David Friehling, <i>United States v. Friehling</i> , No. 09-CR-700 (S.D.N.Y. Nov. 3, 2009) (Dkt. Entry 11-03-2009).
146.	Order Appointing Trustee & Removing to Bankruptcy Court, <i>SEC v. Bernard L. Madoff</i> , Civ. 08-10791 (S.D.N.Y. Dec. 15, 2008).
147.	Order of the Court Regarding Lipkin Charges, <i>United States v. Eric Lipkin</i> , S3 10 Cr. 228 (LTS) (S.D.N.Y. June 6, 2011).
148.	Order, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , 10-2378-bk (L) (2d Cir. Aug. 16, 2011).
149.	Partial Judgment on Consent Imposing Permanent Injunction, <i>SEC v. Friehling</i> , 09 Civ. 2467 (S.D.N.Y. Nov. 4, 2009).
150.	<i>Picard v. Peter Madoff</i> , Case No. 09-01503, Dkt No. 113 (S.D.N.Y. May 4, 2012).
151.	<i>Picard v. Madoff</i> (<i>In re Bernard L. Madoff Investment Securities LLC</i>), 458 B.R. 87 (Bankr. S.D.N.Y. 2011).
152.	Plea Agreement from Department of Justice, <i>United States v. Friehling</i> , S1 09 Cr. 700 (AKH) (S.D.N.Y. Nov. 3, 2009).
153.	Plea Agreement, <i>United States v. Peter Madoff</i> , S7 10-CR-228 (LTS) (S.D.N.Y. June 29, 2012).
154.	Plea Agreement, <i>United States v. Irwin Lipkin</i> , S9 10-CR-228 (LTS) (S.D.N.Y. Nov. 8, 2012).
155.	Plea Allocution, <i>United States v. Bernard L. Madoff</i> , 09-CR-213 (DC) (S.D.N.Y. Mar. 12, 2009).
156.	Plea Allocution, <i>United States v. Cotellessa-Pitz</i> , S5 Cr. 228 (LTS) (S.D.N.Y. Dec. 19, 2011).
157.	Plea Allocution, <i>United States v. Friehling</i> , S1 09 Cr. 700 (AKH) (S.D.N.Y. Nov. 3, 2009).
158.	Plea Allocution, <i>United States v. David Kugel</i> , 10 CR 228 (LTS) (S.D.N.Y. Nov. 21, 2011).
159.	Plea Allocution, <i>United States v. DiPascali</i> , 09 CR 764 (RJS) (S.D.N.Y. Aug. 11, 2009).
160.	Press Release, U.S. Attorney for the Southern District of N.Y., Guilty Plea of Eric Lipkin (June 6, 2011 available at http://www.justice.gov/usao/nys/pressreleases/June11/lipkinericpleapr.pdf).
161.	Redacted Complaint, <i>Picard v. Irwin Lipkin</i> , No. 10-04218 (BRL) (Bankr. S.D.N.Y. Nov. 12, 2010).
162.	Second Amended Complaint, <i>United States v. Peter Madoff et al.</i> , Adv. Pro. No. 09-1503, Dkt. No. 113(BRL) (S.D.N.Y. May 4, 2012)
163.	Sealed Complaint, <i>United States v. O'Hara</i> , 09 MAG 2484 (S.D.N.Y. Nov. 12, 2009).
164.	Sentencing Transcript, <i>United States v. Bernard L. Madoff</i> , 08 MJ 2735 (DC) (S.D.N.Y. June 29, 2009).
165.	Settlement Agreement by and between the Trustee and the United States on behalf of the IRS, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (Bankr. S.D.N.Y. Nov. 22, 2011).
166.	Superseding Indictment, <i>United States v. Bonventre</i> , S2 10 Cr. 228 (LTS) (S.D.N.Y. Nov. 18, 2010).
167.	Superseding Indictment, <i>United States v. Bonventre</i> , 10 Cr. 228 (S.D.N.Y. Oct. 1, 2012).
168.	Superseding Indictment, <i>United States v. Bongiorno</i> , 10 Cr. 228 (S.D.N.Y. Nov. 17, 2010).
169.	Superseding Indictment, <i>United States v. Crupi</i> , 10 Cr. 228 (LTS) (S.D.N.Y. Nov. 17, 2010).
170.	Superseding Information, <i>United States v. Friehling</i> , No. 09-CR-700 (S.D.N.Y. Nov. 3, 2009).
171.	Trial Transcripts, <i>United States of America v. Daniel Bonventre, Jerome O'Hara, George Perez, Annette Bongiorno, Joann Crupi</i> , 10 Cr. 228 (LTS) (S.D.N.Y. October 31, 2013; November 12, 2013; November 19, 2013; December 2, 2013; December 4, 2013; December 5, 2013).

Expert Report of Bruce G. Dubinsky

Appendix "B"

Page 8 of 10

**PLEADINGS AND
COURT DOCUMENTS**

172.	Trustee's First Interim Report for the Period Dec. 11, 2008 through June 30, 2009, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. July 9, 2009).
173.	Trustee's Second Interim Report for the Period Ending Oct. 31, 2009, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Nov. 23, 2009).
174.	Trustee's Third Interim Report for the Period Ending Mar. 31, 2010, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Apr. 14, 2010).
175.	Trustee's Amended Third Interim Report, for the Period Ending Mar. 31, 2010, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Apr. 14, 2010).
176.	Trustee's Fourth Interim Report for the Period Ending Sept. 30, 2010, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. Oct. 29, 2010).
177.	Trustee's Fifth Interim Report for the Period Ending Mar. 31, 2011, <i>In re Bernard L. Madoff Inv. Sec. LLC</i> , No. 08-1789 (BRL) (Bankr. S.D.N.Y. May 16, 2011).
178.	<i>United States v. Madoff</i> , 586 F. Supp. 2d 240, 244 (S.D.N.Y. 2009).
179.	<i>In re Bernard L. Madoff Inv. Sec. LLC</i> , 654 F. 3d 229 (2d Cir. 2011).

INVESTMENT DATA

180.	American Stock Exchange Daily Stock Price Record (Q4 1978 through Q4 1992).
181.	Bloomberg – Historical Equity Data (January 2000 through November 2008).
182.	CBOE – Historical Options Data (January 2000 through November 2008).
183.	Center for Research in Security Prices (CRSP) Data (October 1979 through December 2008).
184.	Frankfurter Allgemeine Daily Stock Price Record (January 2000 through November 2008).
185.	The Times (London) Stock Exchange Prices (January 2000 through November 2008).
186.	Moody's Bank & Finance Manual (1978 through 1992).
187.	Moody's Industrial Manual (1978 through 1992).
188.	Moody's OTC Industrial Manual (1978 through 1992).
189.	Moody's Public Utility Manual (1978 through 1992).
190.	Moody's Transportation Manual (1978 through 1992).
191.	New York Stock Exchange Daily Stock Price Record (Q4 1978 through Q4 1992).
192.	S&P Bond Guide (February 1985; August 1988; February 1992; November 1992).
193.	S&P Stock Guide (October 1979; November 1979; March 1983; December 1988; May 1987).
194.	Over-the-Counter Exchange Daily Stock Price Record (Q4 1978 through Q4 1992).
195.	Wall Street Journal New York Exchange Bonds (1978 through 1992).

DEPOSITIONS/UK INTERVIEW TRANSCRIPTS

196.	Alistair George Interview May 11, 2009.
197.	Amber Wood Interview June 10, 2009 & May 18, 2010.
198.	Annette Bongiorno Deposition July 8, 2016.
199.	Bernard Madoff Deposition August 7, 2012, <i>In Re Optimal U.S. Litigation</i> , No. 10-cv-4095 (S.D.N.Y.).
200.	Bernard Madoff Deposition October 19, 2015, <i>P&S Associates v. Jacob</i> , No. 12-034123 (07) (Cir. Ct., 17 th Judicial Circuit, Broward County, Florida).
201.	Bernard Madoff Depositions June 15, 2016; December 20, 2016; April 26/27, 2017; November 8/9 2017.
202..	Carl Shapiro Deposition Dec. 14, 2009 & Dec. 15, 2009.
203..	Chris Dale Interview July 08, 2009 & July 19, 2010.

Expert Report of Bruce G. Dubinsky

Appendix "B"

Page 9 of 10

DEPOSITIONS/UK INTERVIEW TRANSCRIPTS	
204.	Chris Pengelly Interview May 06, 2009.
205.	Colin Bond Interview June 25, 2010.
206.	Dylan Grice Interview May 05, 2009.
207.	Felicity Raven Interview July 28, 2010.
208.	Frank Avellino & Michael Bienes Deposition July 07, 1992, <i>In the Matter of King Arthur</i> , No. MNY-1490 (Before the SEC).
209.	Frank Avellino Deposition November 20, 1992, <i>SEC v. Avellino & Bienes</i> (S.D.N.Y.).
210.	Frank Avellino Deposition Sept. 30, 2010.
211.	Gilles Frachet Interview May 11, 2009.
212.	James Henchey Interview June 18, 2010.
213.	John Purcell Interview June 25, 2010.
214.	Julia Fenwick Interview June 04, 2009 & May 19, 2010.
215.	Leon Flax Interview Aug. 06, 2009 & July 21, 2010.
216.	Linda Sutton Howard Interview Aug. 17, 2010.
217.	Malcolm Stevenson Interview June 05, 2009 & Aug. 18, 2010.
218.	Marcus Hagnesten Interview May 05, 2009.
219.	Marc Hughes Interview May 20, 2009.
220.	Matthew Byrom Interview May 11, 2009.
221.	Michael Bienes Deposition Oct. 05, 2010.
222.	Michael Lieberbaum Deposition July 29, 2010, Aug. 05, 2010, & Oct. 18, 2010.
223.	Peter Allen Interview July 15, 2009 & July 28, 2010.
224.	Peter Deadman Interview May 06, 2009.
225.	Philip Toop Interview June 08, 2009 & July 16, 2010.
226.	Rodney Yates Interview Sept. 06, 2010.
227.	Stanley Shapiro Deposition Sept. 30, 2010 & Oct. 01, 2010.
228.	Stephen Raven Interview July 14, 2009 & July 26, 2010.
229.	Tim Vines Interview May 12, 2009.
230.	William Hui Interview May 18, 2009 & May 18, 2010.

OTHER BLMIS DATA SOURCES

231.	Data Recovered from Forensic Review of Mark Madoff and Andrew Madoff's BLMIS Computers.
232.	Great Plains Accounting System.
233.	Proprietary Trading Business Oracle Databases.
234.	ICE Accounting System.
235.	SAGE Accounting System.

STRUCTURED DATA

236.	SQL Compilation of BLMIS Data.
------	--------------------------------

Expert Report of Bruce G. Dubinsky

Appendix "B"

Page 10 of 10

AS/400 TAPES

237.	S250DE9C.
238.	S3A7E8F.
239.	F3E0CA8C.
240.	F3E7361C.
241.	F3E6EF4C.
242.	F3EA215C.
243.	F3ECC5AC.
244.	M0005822.
245.	M0007512.
246.	M0007559.

DOCUMENTS TO BE MADE AVAILABLE IN DATA ROOM 1

- | | |
|------|--------------------------|
| 247. | See attached Schedule 1. |
|------|--------------------------|